

B210A (Form 210A) (12/09)

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc.

Case No. 08-13555

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Miriam Baño Coscolla

Name of Transferee

José Francisco Magdalena Pascual

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 44777
Total Amount of Claim Filed: \$ Unliquidated
Amount of Claim Transferred: \$ entire claim
ISIN/CUSIP:XS0282978666
Date Claim Filed: Oct. 23, 2009

c/ Samuel Ros, nº 49-1º16
46023 Valencia (Spain)

Attn:
Phone:
Email:

Phone:
Last Four Digits of Acct #: _____

Name and address where transferee payments should be sent (if different from above):

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 
Transferee/Transferee's Agent

Date: 12/30/10

Form 210B (12/09)

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 & 3571.
EAST\44016645.1

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc.

Case No. 08-13555

**NOTICE OF TRANSFER OF CLAIM
OTHER THAN FOR SECURITY**

Claim No. 44780 was filed or deemed filed under 11 U.S.C. § 1111(a) in this case by the alleged transferor. As evidence of the transfer of that claim, the transferee filed a Transfer of Claim Other than for Security in the clerk's office of this court on December 30, 2010

José Francisco Magdalena Pascual
Name of Alleged Transferor

Miriam Baño Coscolla
Name of Transferee

Address of Alleged Transferor:

c/ Samuel Ros, nº 49-1º16
46023 Valencia (Spain)

Address of Transferee:

c/ Samuel Ros, nº 49-1º16
46023 Valencia (Spain)

Attn:
Phone:
Email:

Attn:
Phone:
Email:

~ DEADLINE TO OBJECT TO TRANSFER ~

The alleged transferor of the claim is hereby notified that objections must be filed with the court within twenty-one (21) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

1. AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM
LEHMAN PROGRAM SECURITY

2. TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, Mr. José Francisco Magdalena Pascual (“Seller”) hereby unconditionally and irrevocably sells, transfers and assigns to Mrs. Miriam Baño Coscolla (the “Purchaser”), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the transferred claim specified in Schedule 1 attached hereto (the “Purchased Claim”), in Seller’s right, title and interest in and to Proof of Claim Number 44777 filed by or on behalf of Seller (the “Proof of Claim”) against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the “Proceedings”) in the United States Bankruptcy Court for the Southern District of New York (the “Court”), administered under Case No. 08-13555 (JMP) (the “Debtor”), (b) all rights and benefits of Seller relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, principal, interest, damages, penalties, fees or any other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, “claims” as defined in Section 101(5) of Title 11 of the United States Code (the “Bankruptcy Code”)), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to or evidencing the Purchased Claim, and (iv) any and all of Seller’s right, title and interest in, to and under the transfer agreements, if any, under which Seller or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, and any and all of Seller’s right, title and interest in, to and under any right or remedy of Seller or any prior seller against any prior seller in respect of the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the “Transferred Claims”), and (d) the security or securities (any such security, a “Purchased Security”) relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court’s order setting the deadline for filing proofs of claim in respect of “Lehman Program Securities”; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated “Lehman Programs Securities” available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; (f) Seller

has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will give rise to any setoff, defense or counterclaim or will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other allowed unsecured claims that are not entitled to priority under section 507 of the Bankruptcy Code and that are not subordinated; and (g) as of the date of this Agreement and Evidence of Transfer of Claim the Purchased Securities have not been accelerated.

3. Seller hereby waives any objection to the transfer of the Transferred Claim to Purchaser on the books and records of the Debtor and the Court, and hereby waives, with respect only to the Transferred Claims, to the fullest extent permitted by law any notice or right to receive notice of a hearing with respect to such transfer pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claim, recognizing Purchaser as the sole owner and holder of the Transferred Claim, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.

4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and warranties made herein.

5. Seller shall promptly (but in any event on no later than the third (3rd) business day following receipt) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, (but in any event on no later than the third (3rd) business day following the date hereof), to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes,

and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York with respect to proceedings arising under this agreement or related to its interpretation or enforcement. Each party hereto consents to service of process with respect to proceedings arising under this agreement or related to its interpretation or enforcement, by certified mail at its address listed on the signature page below.

IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is executed this 24 day of december 2010.

SELLER

Mr. José Francisco Magdalena Pascual



By: _____

Mr. José Francisco Magdalena Pascual

C/ Samuel Ros, nº 49- 1º16

46023 Valencia (Spain)

PURCHASER

Mrs. Miriam Baño Coscolla



By: _____

Mrs. Miriam Baño Coscolla

C/ Samuel Ros, nº 49- 1º16

46023 Valencia (Spain)

Schedule 1

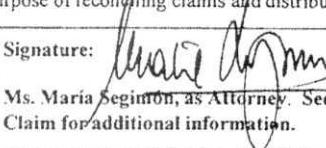
Transferred Claims

Purchased Claim

Seller is presently unable to calculate the amount due in connection with the Lehman Program Securities covered by the Transferred Claim and, therefore, the is filed in an unliquidated amount for the ISINs listed below.

Lehman Programs Securities to which Transfer Relates

ISIN	Blocking Reference #	Depository participant account
XS0282978666	6035990	EUROCLEAR # 22829

<p><i>United States Bankruptcy Court/Southern District of New York</i> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076</p>		<p>LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM</p>					
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)						
<p>Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009</p>							
THIS SPACE IS FOR COURT USE ONLY							
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Mr. José Francisco Magdalena Pascual C/ Samuel Ros 49, 1, 16 46023 Valencia, Spain		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____					
Name and address where payment should be sent (if different from above) Account number: ES8600865106110015759374 Banco Banif, S.A. P. Alfonso el Magnánimo 7, 1º, 46003 Valencia, Spain		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.					
Telephone number: +34 96 330 33 06 Email Address: paco.magdalena@space-cargo.com Telephone number: +34 96 352 43 18 Email Address:							
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p>							
<p>Amount of Claim: \$ Unliquidated - see attached Addendum to Proof of Claim.</p> <p><input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p>							
<p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p>							
<p>International Securities Identification Number (ISIN): See attached Addendum to Proof of Claim.</p> <p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p>							
<p>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:</p>							
<p>See attached Addendum to Proof of Claim.</p>							
<p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p>							
<p>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:</p>							
<p>See attached Addendum to Proof of Claim.</p>							
<p>5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions</p>		<p>FOR COURT USE ONLY</p> <table border="1" style="width: 100%; height: 100px; vertical-align: top;"> <tr> <td style="width: 50%; padding: 5px;">FILED / RECEIVED</td> <td style="width: 50%; padding: 5px;">OCT 23 2009</td> </tr> <tr> <td colspan="2" style="padding: 5px;">EPIQ BANKRUPTCY SOLUTIONS, LLC</td> </tr> </table>		FILED / RECEIVED	OCT 23 2009	EPIQ BANKRUPTCY SOLUTIONS, LLC	
FILED / RECEIVED	OCT 23 2009						
EPIQ BANKRUPTCY SOLUTIONS, LLC							
Date. October 15, 2009.	Signature:  Ms. Maria Segurón, as Attorney. See attached Addendum to Proof of Claim for additional information.						
<p><i>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571</i></p>							

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims

Processing

c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150-5076

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

ADDENDUM TO PROOF OF CLAIM

This proof of claim is filed in the chapter 11 case of Lehman Brothers Holdings Inc., (the Debtor), Case No. 08-13555 (JMP), by Mr. José Francisco Magdalena Pascual ("Claimant").

Claimant's address is set forth on the first page of this proof of claim. Any notice relating to this proof of claim should be sent to such address with additional copies to be sent to the following addresses:

DLA Piper Spain S.L.
Paseo de la Castellana, 35-2
28046 Madrid, Spain
Attention: María Segimón, Esq.

With an additional copy to:

DLA Piper LLP (US)
1251 Avenue of the Americas
New York, New York 10020
Attention: William M. Goldman, Esq.

This proof of claim is filed in connection with a Lehman Program Security as that term is defined in that certain July 2, 2009 order establishing the deadline for filing proofs of claim (the "Bar Date Order"). As such, and pursuant to the express provisions of the Bar Date Order, no documentation supporting this proof of claim is attached.

Claimant is presently unable to calculate the amount due in connection with the Lehman Program Securities covered by this proof of claim and, therefore, this proof of claim is filed in an unliquidated amount for all ISINs listed below.

The following chart shows each Lehman Programs Security to which this claim relates, the depository blocking reference number, and the depository participant account number.

ISIN	Blocking Reference #	Depository participant account #
XS0282978666	6035990	EUROCLEAR # 22829

A copy of the power of attorney authorizing the execution of this proof of claim by María Segimón is attached hereto. Ms. Segimón's address is set forth above and her telephone number is +34 913191212.

Reservation of Rights

No judgment has been entered on any portion of the proof of claim.

The amounts of all payments on the claim have been credited and deducted for the purpose of making this proof of claim.

Claimant hereby reserves the right to assert further, additional and amended claims.

By executing and filing this proof of claim, Claimant, is not (i) waiving or releasing Claimant's rights against any other entity or person or (ii) electing a remedy which waives or otherwise affects any other remedy of Claimant.

Claimant, in executing and filing this proof of claim, does not waive any right to any security, collateral or share thereof to which it may be entitled or any right to claim specific assets or any other right or rights that it has or may have against the Debtor or any other person or persons, and expressly reserves the right to amend or supplement this proof of claim in any respect and to file additional proofs of claim for additional claims.

POWER OF ATTORNEY

The undersigned,

Mr./Mrs. JOSE FRANCISCO MAGDALENA PASCUAL , of legal age, of spanish nationality, and holder of DNI passport of his nationality number 19878297H, in force,

domiciled at CL SAMUEL ROS 49 I 16, 46023 VALENCIA, acting in his own name and interest (the **Grantor**).

Whereas, the Grantor grants a special power of attorney, but as broad as required by law, in favour of the following persons:

- (i) **Mr. Juan Picón García de Leániz**, of legal age, of Spanish nationality, domiciled in Madrid, Paseo de la Castellana, no. 35, 2nd floor, and holder of Spanish Identity Card number 50708807-V, in force;
- (ii) **Ms. María Segimón de Manzanos**, of legal age, of Spanish nationality, domiciled in Madrid, Paseo de la Castellana, no. 35, 2nd floor, and holder of Spanish Identity Card number 826346-W, in force;
- (iii) **Mr. Javier Huerta Rebollo**, of legal age, of Spanish nationality, domiciled in Madrid, Paseo de la Castellana, no. 35, 2nd floor, and holder of Spanish Identity Card number 11849665-L, in force,

in order that any of each of the aforementioned persons, jointly and severally, may, represent or designate another person to represent the Grantor in respect of Chapter 11 bankruptcy filed in the United States by Lehman Brothers Holdings Inc ("LBHI") and its affiliates as well as in any insolvency or bankruptcy proceeding of LBHI's non-U.S. Subsidiaries (the "**Bankruptcy**"), and in particular, and without limitation, to carry out the following acts in relation to the Bankruptcy:

El/Los abajo firmante/s,

D./D^a. JOSE FRANCISCO MAGDALENA PASCUAL, mayor de edad, de nacionalidad española, y con DNI pasaporte de su nacionalidad número 19878297H, en vigor,

con domicilio en CL SAMUEL ROS 49 I 16, 46023 VALENCIA, actuando en su propio nombre y derecho (el **Poderdante**).

El Poderdante otorga un poder especial, pero tan amplio como en Derecho sea necesario a favor de las siguientes personas:

- (i) **D. Juan Picón García de Leániz**, mayor de edad, de nacionalidad española, con domicilio a estos efectos en Madrid, Paseo de la Castellana, nº 35, 2^a planta, y provisto de D.N.I. nº 50708807-V, en vigor;
- (ii) **D^a. María Segimón de Manzanos**, mayor de edad, de nacionalidad española, con domicilio a estos efectos en Madrid, Paseo de la Castellana, nº 35, 2^a planta, y provisto de D.N.I. nº 826346-W, en vigor;
- (iii) **D. Javier Huerta Rebollo**, mayor de edad, de nacionalidad española, con domicilio a estos efectos en Madrid, Paseo de la Castellana, nº 35, 2^a planta, y provisto de D.N.I. nº 11849665-L, en vigor,

para que cada uno de ellos, indistintamente y solidariamente, pueda representar o designar a otra persona para representar al Poderdante en el procedimiento de quiebra bajo el Capítulo 11 en los Estados Unidos de América solicitado por Lehman Brothers Holdings Inc. ("LBHI") y determinadas sociedades filiales, así como en cualesquiera otros procedimientos de insolvencia o quiebra de las filiales de LBHI no domiciliadas en los Estados Unidos de América (la "**Quiebra**") y, en concreto, y sin que tenga carácter limitativo, para que pueda llevar a cabo las siguientes actuaciones en relación con la Quiebra:

(a) To appear before or designate another person to appear before any Courts, Hearings or other Tribunals, ordinary or special, of any level or jurisdiction, and before any authority, or other public bodies, and other entities created and to be created in any of its branches, dependencies and services; and to commence, continue or terminate, as creditor, author, third party, contributor, claimant or in any other capacity, all type of actions, files, trials and proceedings in relation to the Bankruptcy.

In all these cases, to file, reply to and continue through all the necessary steps and stages, until completion, all type of actions, claims, complaints, criminal complaints, allegations, exceptions and defences and to make any other whatsoever, request suspension of trials or proceedings, giving in these, where necessary, personal ratification; to draft and file written documents and take part in all types of proceedings; to request and receive notifications, summons and subpoenas in relation to the Bankruptcy.

(b) To appear before or to designate another person to appear before all and any persons, firms, corporations, banks, institutions, commercial brokers, notaries, registrars, courts and tribunals, government agencies, authorities, being foreign, international, national, regional, provincial or municipal, with full powers of representation, being authorized to file petitions, requests and forms in relation to the Bankruptcy.

(c) Execute any further public or private document of amendment, modification or

(a) Comparecer o designar a otra persona para comparecer ante cualesquiera Juzgados, Audiencias y demás Tribunales, ordinario o especiales de cualquier grado o jurisdicción, ante cualquier otra autoridad y demás entes públicos, y demás Entidades creadas y por crear, en cualquiera de sus ramas, dependencias y servicios; y en ellos, instar, seguir y terminar, como acreedor, actor, tercero, coadyuvante, requirente o en cualquier otro concepto, toda clase de actuaciones, expedientes, juicios y procedimientos en relación con la Quiebra.

En todos estos casos, entablar, contestar y seguir por todos sus trámites e instancias, hasta su conclusión, toda clase de actuaciones, acciones, demandas, denuncias, querellas, acusaciones, excepciones y defensas y ejercitar otras cualesquiera pretensiones, pedir suspensiones de juicios o procedimientos, ejercitándose en los mismos en cuantos casos fuera menester la ratificación personal; formar y presentar escritos y asistir a toda clase de actuaciones; solicitar y recibir notificaciones, citaciones y emplazamientos en relación con la Quiebra.

(b) Comparecer o designar a otra persona para comparecer ante todas y cualesquiera personas, sociedades, corporaciones, bancos, instituciones, correedores de comercio, notarios, registradores, juzgados y tribunales, delegaciones de hacienda, delegaciones de gobierno y autoridades, ya sean extranjeras, internacionales, nacionales, autonómicas, provinciales o municipales, con poderes totales de representación, estando autorizadas para presentar instancias, formularios y requerimientos en relación con la Quiebra.

(c) Firmar cualquier documento público o privado posterior de subsanación,

ratification, including the signing of approvals or forms (online or in paper) required, and do any other act or action which the attorney may consider necessary or expedient for the purpose or in connection with the above, including the execution, processing and submission of any form or document which may be convenient in relation to the Bankruptcy.

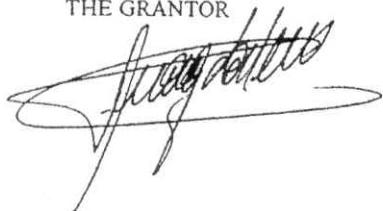
Where necessary, the Grantor shall raise into public deed the granting of Power of Attorney under this document if requested by any of the attorneys.

So states and grants the Grantor, who reads and approves the present document, signing below.

VALENCIA, on September 2009.

(signature)

**Mr./Mrs. JOSE FRANCISCO MAGDALENA
PASCUAL
THE GRANTOR**



rectificación o ratificación de los anteriores, pudiendo suscribir y firmar incluso cualquier formulario o impreso necesario (online o en papel), y realizar cualquier acto o actuación que el apoderado considere necesario o conveniente para cumplimentar la finalidad descrita en este apartado, incluyendo firmar, despachar o presentar cualquier otro documento que resulte conveniente en relación con la Quiebra.

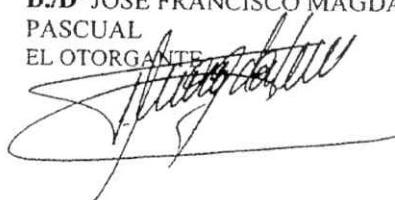
En caso de que fuese necesario, el Poderdante se compromete a formalizar en escritura pública el apoderamiento conferido conforme al presente documento, una vez fuera requerido para ello por cualquiera de los apoderados.

Así declara y otorga el Poderdante, quien lee y aprueba el presente documento, firmándolo a continuación.

En VALENCIA, a de septiembre de 2009.

(firma)

**D./D^a JOSE FRANCISCO MAGDALENA
PASCUAL
EL OTORGANTE**



POWER OF ATTORNEY

The undersigned,

Mr./Mrs. Miriam Baño Coscolla, of legal age, of spanish nationality, and holder of DNI passport of his nationality number 20154958N, in force,

domiciled at C/ Samuel Ros 49 1º-16, 46023 Valencia, acting in his own name and interest (the **Grantor**).

Whereas, the Grantor grants a special power of attorney, but as broad as required by law, in favour of the following persons:

- (i) **Mr. Juan Picón García de Leániz**, of legal age, of Spanish nationality, domiciled in Madrid, Paseo de la Castellana, no. 35, 2nd floor, and holder of Spanish Identity Card number 50708807-V, in force;
- (ii) **Mr. Eduardo Lucas Calderón**, of legal age, of Spanish nationality, domiciled in Madrid, Paseo de la Castellana, no. 35, 2nd floor, and holder of Spanish Identity Card number 50868132-K, in force,

in order that any of each of the aforementioned persons, jointly and severally, may, represent or designate another person to represent the Grantor in respect of Chapter 11 bankruptcy filed in the United States by Lehman Brothers Holdings Inc ("LBHI") and its affiliates as well as in any insolvency or bankruptcy proceeding of LBHI's non-U.S. Subsidiaries (the "**Bankruptcy**"), and in particular, and without limitation, to carry out the following acts in relation to the Bankruptcy:

- (a) To appear before or designate another person to appear before any Courts, Hearings or other Tribunals, ordinary or special, of any level or jurisdiction, and before any authority, or other public bodies,

El/Los abajo firmante/s,

D./D^a. Miriam Baño Coscolla, mayor de edad, de nacionalidad española, y con DNI pasaporte de su nacionalidad número 20154958N, en vigor,

con domicilio en C/ Samuel Ros 49 1º-16, 46023 Valencia, actuando en su propio nombre y derecho (el **Poderdante**).

El Poderdante otorga un poder especial, pero tan amplio como en Derecho sea necesario a favor de las siguientes personas:

- (i) **D. Juan Picón García de Leániz**, mayor de edad, de nacionalidad española, con domicilio a estos efectos en Madrid, Paseo de la Castellana, nº 35, 2^a planta, y provisto de D.N.I. nº 50708807-V, en vigor;
- (ii) **D. Eduardo Lucas Calderón**, mayor de edad, de nacionalidad española, con domicilio a estos efectos en Madrid, Paseo de la Castellana, nº 35, 2^a planta, y provisto de D.N.I. nº 50868132-K, en vigor,

para que cada uno de ellos, indistintamente y solidariamente, pueda representar o designar a otra persona para representar al Poderdante en el procedimiento de quiebra bajo el Capítulo 11 en los Estados Unidos de América solicitado por Lehman Brothers Holdings Inc. ("LBHI") y determinadas sociedades filiales, así como en cualesquiera otros procedimientos de insolvencia o quiebra de las filiales de LBHI no domiciliadas en los Estados Unidos de América (la "**Quiebra**") y, en concreto, y sin que tenga carácter limitativo, para que pueda llevar a cabo las siguientes actuaciones en relación con la Quiebra:

- (a) Comparecer o designar a otra persona para comparecer ante cualesquiera Juzgados, Audiencias y demás Tribunales, ordinario o especiales de cualquier grado o jurisdicción, ante cualquier otra autoridad

and other entities created and to be created in any of its branches, dependencies and services; and to commence, continue or terminate, as creditor, author, third party, contributor, claimant or in any other capacity, all type of actions, files, trials and proceedings in relation to the Bankruptcy.

In all these cases, to file, reply to and continue through all the necessary steps and stages, until completion, all type of actions, claims, complaints, criminal complaints, allegations, exceptions and defences and to make any other whatsoever, request suspension of trials or proceedings, giving in these, where necessary, personal ratification; to draft and file written documents and take part in all types of proceedings; to request and receive notifications, summons and subpoenas in relation to the Bankruptcy.

(b) To appear before or to designate another person to appear before all and any persons, firms, corporations, banks, institutions, commercial brokers, notaries, registrars, courts and tribunals, government agencies, authorities, being foreign, international, national, regional, provincial or municipal, with full powers of representation, being authorized to file petitions, requests and forms in relation to the Bankruptcy.

(c) Execute any further public or private document of amendment, modification or ratification, including the signing of approvals or forms (online or in paper) required, and do any other act or action which the attorney may consider necessary or expedient for the purpose or in connection with the above, including the execution, processing and submission of any form or document which may be convenient in relation to the Bankruptcy.

y demás entes públicos, y demás Entidades creadas y por crear, en cualquiera de sus ramas, dependencias y servicios; y en ellos, instar, seguir y terminar, como acreedor, actor, tercero, coadyuvante, requirente o en cualquier otro concepto, toda clase de actuaciones, expedientes, juicios y procedimientos en relación con la Quiebra.

En todos estos casos, entablar, contestar y seguir por todos sus trámites e instancias, hasta su conclusión, toda clase de actuaciones, acciones, demandas, denuncias, querellas, acusaciones, excepciones y defensas y ejercitar otras cualesquiera pretensiones, pedir suspensiones de juicios o procedimientos, ejercitándose en los mismos en cuantos casos fuera menester la ratificación personal; formar y presentar escritos y asistir a toda clase de actuaciones; solicitar y recibir notificaciones, citaciones y emplazamientos en relación con la Quiebra.

(b) Comparecer o designar a otra persona para comparecer ante todas y cualesquier personas, sociedades, corporaciones, bancos, instituciones, corredores de comercio, notarios, registradores, juzgados y tribunales, delegaciones de hacienda, delegaciones de gobierno y autoridades, ya sean extranjeras, internacionales, nacionales, autonómicas, provinciales o municipales, con poderes totales de representación, estando autorizadas para presentar instancias, formularios y requerimientos en relación con la Quiebra.

(c) Firmar cualquier documento público o privado posterior de subsanación, rectificación o ratificación de los anteriores, pudiendo suscribir y firmar incluso cualquier formulario o impreso necesario (online o en papel), y realizar cualquier acto o actuación que el apoderado considere necesario o conveniente para cumplimentar la finalidad descrita en este apartado, incluyendo firmar, despachar o presentar

cualquier otro documento que resulte conveniente en relación con la Quiebra.

Where necessary, the Grantor shall raise into public deed the granting of Power of Attorney under this document if requested by any of the attorneys.

So states and grants the Grantor, who reads and approves the present document, signing below.

Valencia, on 24th December 2010.

(signature)



Mr./Mrs. Miriam Baño Coscolla
THE GRANTOR

En caso de que fuese necesario, el Poderdante se compromete a formalizar en escritura pública el apoderamiento conferido conforme al presente documento, una vez fuera requerido para ello por cualquiera de los apoderados.

Así declara y otorga el Poderdante, quien lee y aprueba el presente documento, firmándolo a continuación.

En Valencia, a 24 de diciembre de 2010.

(firma)



D./D^a Miriam Baño Coscolla
EL OTORGANTE